What is claimed is:

1. A liquid crystal panel comprising: first and second substrate; and liquid crystal interposed between said first and second substrates; said first substrate comprising: an insulating substrate; first and second electrodes, formed over said insulating substrate, for a display voltage to be applied therebetween; and a first insulating layer covering said first and second electrodes;

wherein said first electrode is disposed higher than said second electrode in relation to a direction from said insulating substrate toward said second substrate, and said first and second electrodes overlap each other with a second insulating layer being interposed therebetween at an overlapping portion,

wherein a thickness of said first insulating layer on said first electrode is substantially equal to said insulating layer on said second electrode.

2. The liquid crystal panel of claim 1, wherein said second electrode is formed on said insulating substrate.

3. An liquid crystal panel comprising: first and second substrate; and liquid crystal interposed between said first and second substrates; said first substrate comprising: an insulating substrate; first and second electrodes, formed over said insulating substrate, for a display voltage to be applied therebetween; and an insulating layer interposed

between said first and second electrodes,

wherein said first electrode has first and second sides adjacent each other, said second electrode has first and second sides adjacent each other, said first side of first electrode crosses over said first side of second electrode at an obtuse angle, and said second side of first electrode is parallel to said second side of second electrode.

4. The liquid crystal panel of claim 3, wherein in plane view, said first side of first electrode is substantially symmetrical to said first side of second electrode with respect to a straight line passing through said crossover and parallel to said second sides of first and second electrodes.

5. The liquid crystal panel of claim 3, wherein in plane view, said first electrode has no side overlapping with said first side of second electrode, and said second electrode has no side overlapping with said first side of first electrode.

6. An liquid crystal panel comprising: first and second substrate; and liquid crystal interposed between said first and second substrates; said first substrate comprising: an insulating substrate; and first and second electrodes, formed over said insulating substrate, for a display voltage to be applied therebetween;

wherein said first electrode is disposed higher than said second electrode in relation to a direction from said insulating substrate toward said second substrate, said first and second electrodes overlap each other with a first insulating layer being interposed therebetween at an overlapping portion, and said first electrode has a top surface which is convex in cross section.

7. The liquid crystal panel of claim 6, wherein at said overlapping portion, said second electrode has a width narrower than that of said first electrode.

8. The liquid crystal panel of claim 6, wherein at said overlapping portion, said first substrate further comprising a material interposed between said first insulating layer and said first electrode, and said material has a width narrower than that of said first electrode.

9. The liquid crystal panel of claim 7, wherein at said overlapping portion, said first substrate further comprising a material interposed between said first insulating layer and said first electrode, and said material has a width narrower than that of said first electrode.

10. The liquid crystal panel of claim 9, wherein said material is a channel protective layer.

11. The liquid crystal panel of claim 6, wherein said first electrode is covered with a second insulating layer and said second insulating layer is substantially not formed

in a display region between said first and second electrodes.

12. The liquid crystal panel of claim 7, wherein said first electrode is covered with a second insulating layer and said second insulating layer is substantially not formed in a display region between said first and second electrodes.

13. The liquid crystal panel of claim 8, wherein said first electrode is covered with a second insulating layer and said second insulating layer is substantially not formed in a display region between said first and second electrodes.

14. A liquid crystal panel development method, said liquid crystal panel comprising: first and second substrate, said first substrate including a first electrode, said first or second substrate including a second electrode, said first and second electrode being for a display voltage to be applied therebetween; and liquid crystal interposed between said first and second substrates; said method comprising the steps of:

applying a voltage signal between said first electrode and said second electrode, said voltage signal being composed of an AC voltage component and a DC voltage component Vdc, said AC voltage component having an amplitude Vac;

changing said amplitude Vac and said DC voltage component Vdc to measure the range of optimal DC component variation ΔVdc; and

determining a structure or material of said liquid crystal panel such that said range of optimal DC component variation ΔVdc becomes less than a given value;

wherein said range of optimal DC component variation ΔVdc is defined as $\Delta Vdc = |Vdcb - Vdcw|$,

wherein Vdcb is a value of said DC voltage component Vdc at which a range of transmittance variation is the minimum when said DC voltage component Vdc is changed with said amplitude Vac being fixed at a value for displaying black,

wherein Vdcw is a value of said DC voltage component Vdc at which a range of transmittance variation is the minimum when said DC voltage component Vdc is changed with said amplitude Vac being fixed at a value for displaying white.

15. The liquid crystal panel development method of claim 14, wherein said given value is equal to or less than 0.5 V.